

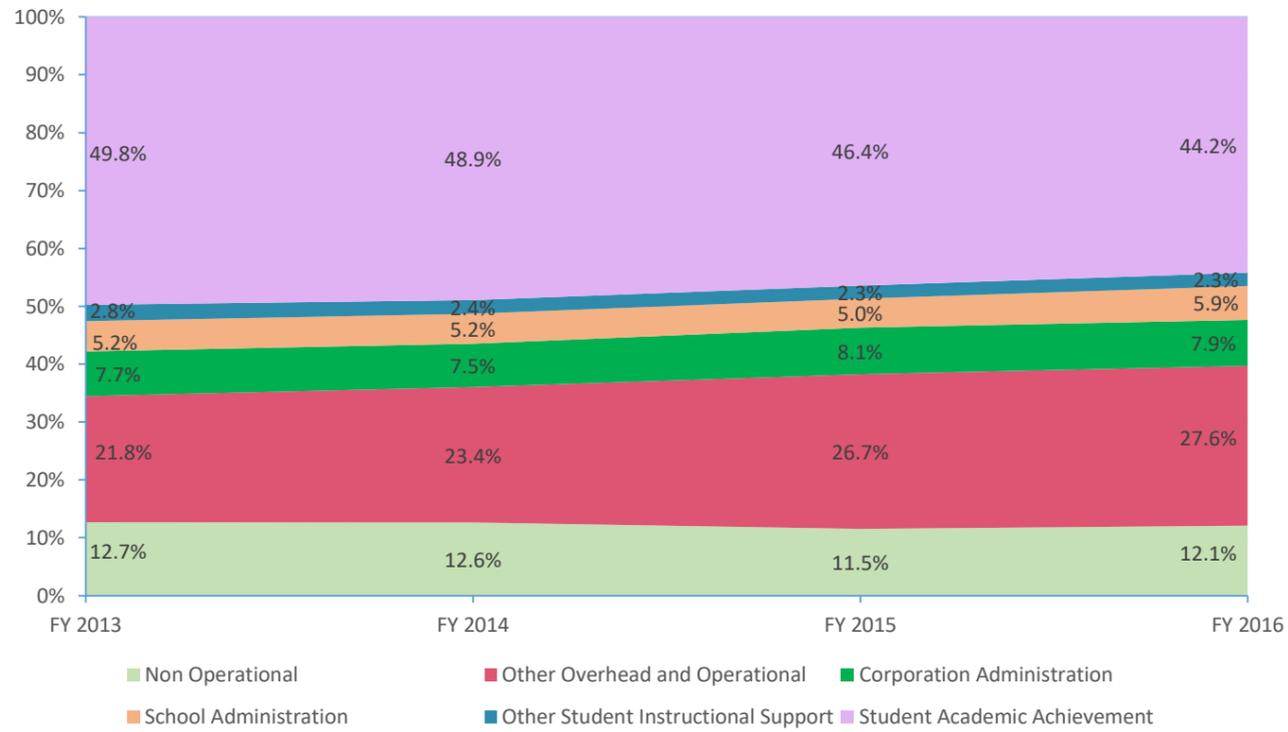
**School Corporation Expenditures by Account
Biannual Financial Report Data
Pioneer Regional School Corp (775)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,785,485	58.3%	\$4,429,160	50.5%	\$4,460,321	49.8%	\$4,376,976	48.9%	\$4,309,795	46.4%	\$4,202,595	44.2%
Student Instructional Support	\$613,146	6.2%	\$737,217	8.4%	\$721,037	8.0%	\$674,634	7.5%	\$674,558	7.3%	\$775,838	8.2%
Total	\$6,398,631	64.5%	\$5,166,378	58.9%	\$5,181,357	57.8%	\$5,051,610	56.5%	\$4,984,352	53.7%	\$4,978,434	52.4%

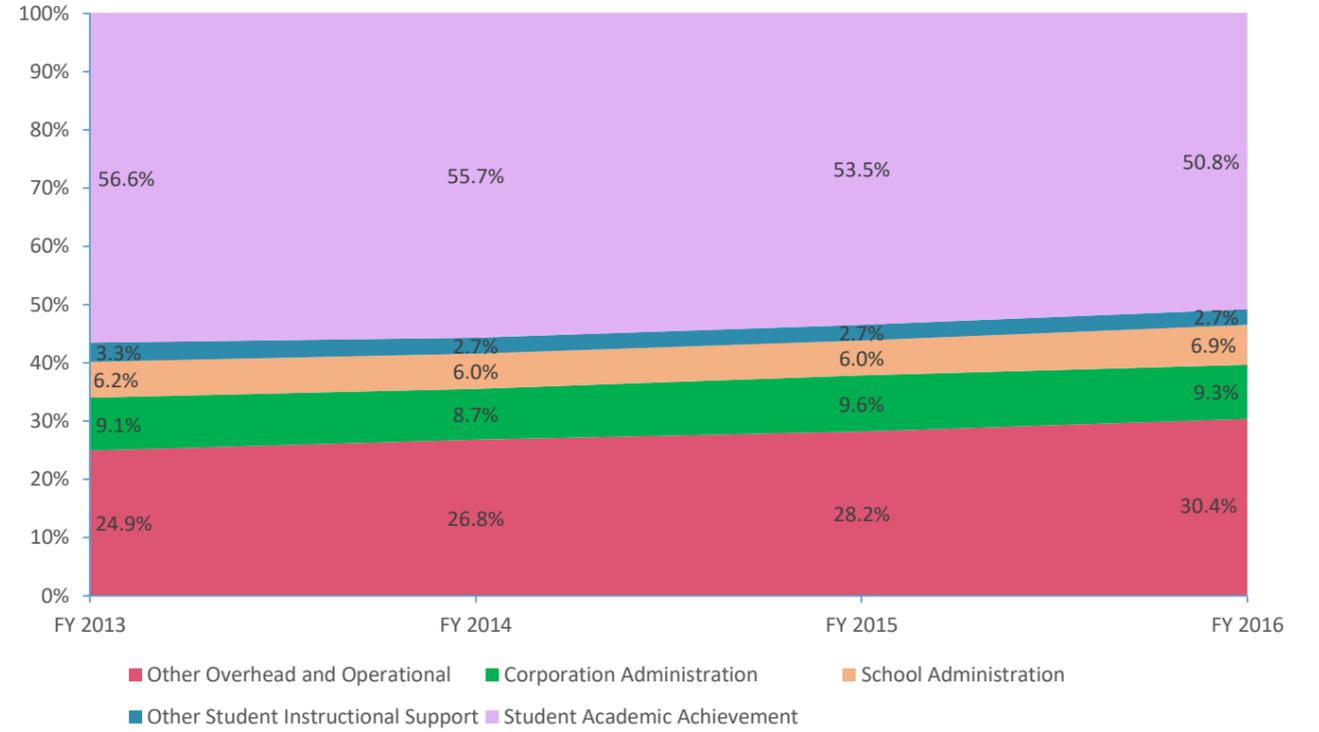
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,221,218	22.4%	\$2,557,988	29.1%	\$2,645,510	29.5%	\$2,763,080	30.9%	\$3,227,620	34.8%	\$3,380,910	35.6%
Non Operational	\$1,302,471	13.1%	\$1,052,092	12.0%	\$1,137,367	12.7%	\$1,130,647	12.6%	\$1,070,854	11.5%	\$1,149,995	12.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,523,689	35.5%	\$3,610,080	41.1%	\$3,782,878	42.2%	\$3,893,727	43.5%	\$4,298,474	46.3%	\$4,530,905	47.6%

Grand Total	\$9,922,320	\$8,776,458	\$8,964,235	\$8,945,337	\$9,282,826	\$9,509,339
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$170,465	\$234,955	\$236,762	NA	38.9%	0.8%
11100	Regular Programs	Elementary	\$1,494,046	\$1,824,934	\$1,841,876	\$1,814,457	21.4%	-0.6%	-1.5%
11300	Regular Programs	High School	\$1,230,545	\$1,540,687	\$1,486,422	\$1,420,366	15.4%	-7.8%	-4.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$7,680	\$250	NA	NA	-96.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,042	\$59,872	\$0	\$0	-100.0%	-100.0%	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$1,403	\$0	\$0	\$728	-48.1%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,955	\$38,998	\$28,129	\$26,191	139.1%	-32.8%	-6.9%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$220,975	\$264,276	NA	NA	19.6%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$0	\$1,934	NA	NA	NA
12900	Special Programs	Other Special Programs	\$4,702	\$1,210	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$8,681	\$7,527	NA	NA	-13.3%
14300	Summer School Programs	High School	\$12,678	\$17,611	\$21,074	\$26,658	110.3%	51.4%	26.5%
16200	Remediation	Preventive Remediation	\$22,221	\$23,514	\$21,286	\$15,980	-28.1%	-32.0%	-24.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$185,054	\$134,070	\$110,317	\$57,549	-68.9%	-57.1%	-47.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$474,800	\$553,604	\$64,451	\$149,152	-68.6%	-73.1%	131.4%
17900	Payments to Other Governmental Units Within State	Other	\$55	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$60	\$80	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$155	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$50,703	\$60,614	\$93,159	\$68,363	34.8%	12.8%	-26.6%
22230	Instruction	Library/Media Services - Audiovisual	\$5,755	\$2,636	\$1,441	\$1,836	-68.1%	-30.3%	27.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$712	\$0	\$0	NA	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$65,520	\$0	\$0	\$0	-100.0%	NA	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$169,348	\$110,566	NA	NA	-34.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$6,289	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$120,423	\$0	\$0	\$0	-100.0%	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,182	\$0	\$0	\$0	-100.0%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$47,510	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$142,000	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,931,944	\$4,429,160	\$4,309,795	\$4,202,595	6.9%	-5.1%	-2.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$139,367	\$195,668	\$163,351	\$168,216	20.7%	-14.0%	3.0%
21340	Students	Health Services - Nurse Services	\$25,534	\$47,842	\$46,236	\$50,240	96.8%	5.0%	8.7%
24100	School Administration	Office of The Principal	\$357,881	\$493,707	\$464,970	\$557,382	55.7%	12.9%	19.9%
Student Instructional Support Total			\$522,782	\$737,217	\$674,558	\$775,838	48.4%	5.2%	15.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$0	\$57,492	\$52,972	NA	NA	-7.9%
23120	General Administration	Board of Education - Service Area Assistants	\$13,472	\$14,811	\$15,274	\$15,263	13.3%	3.1%	-0.1%
23150	General Administration	Board of Education - Legal Services	\$11,790	\$5,454	\$8,524	\$3,920	-66.8%	-28.1%	-54.0%
23160	General Administration	Board of Education - Promotion Expenses	\$469	\$454	\$157	\$546	16.4%	20.4%	248.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$131,793	\$208,250	\$207,880	\$189,448	43.7%	-9.0%	-8.9%
23220	General Administration	Executive Administration - Community Relations	\$4,786	\$0	\$360	\$0	-100.0%	NA	-100.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$411	\$211	\$191	\$454	10.4%	114.8%	138.3%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$18,011	\$12,013	\$0	\$0	-100.0%	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$1,150	\$0	NA	NA	-100.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$1,249	\$579	NA	NA	-53.6%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$4,481	\$15,069	\$10,510	\$8,891	98.4%	-41.0%	-15.4%
25600	Central Services	Public Information Services	\$5,313	\$5,178	\$1,627	\$3,341	-37.1%	-35.5%	105.3%
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$0	\$340	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$85,404	\$129,186	\$143,001	NA	67.4%	10.7%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$0	\$233,069	\$243,520	NA	NA	4.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$10,979	\$80,814	\$92,590	NA	743.4%	14.6%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$108	\$17	NA	NA	-84.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$708,193	\$831,741	\$773,304	\$736,757	4.0%	-11.4%	-4.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$352	\$8,140	\$6,968	\$6,767	1821.7%	-16.9%	-2.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$34,334	\$79,708	\$127,709	\$306,868	793.8%	285.0%	140.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$400	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$77,338	\$61,328	\$70,538	\$83,070	7.4%	35.5%	17.8%
27010	Student Transportation	Service Area Direction	\$36,058	\$18,895	\$0	\$35	-99.9%	-99.8%	NA
27100	Student Transportation	Vehicle Operation	\$266,259	\$300,898	\$393,148	\$389,042	46.1%	29.3%	-1.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$166,921	\$192,341	\$302,096	\$270,381	62.0%	40.6%	-10.5%
27400	Student Transportation	Purchase of School Buses	\$127,027	\$209,328	\$282,784	\$137,961	8.6%	-34.1%	-51.2%
27500	Student Transportation	Insurance on Buses	\$11,794	\$7,543	\$14,111	\$20,255	71.7%	168.5%	43.5%
27700	Student Transportation	Contracted Transportation Services	\$6,810	\$5,220	\$0	\$1,544	-77.3%	-70.4%	NA
27900	Student Transportation	Other Student Transportation Services	\$1,682	\$0	\$25,666	\$177,686	10465.5%	NA	592.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$167,290	\$200,351	\$238,156	\$247,447	47.9%	23.5%	3.9%
31400	Food Services Operations	Food Purchases	\$246,066	\$281,345	\$233,312	\$233,836	-5.0%	-16.9%	0.2%
31900	Food Services Operations	Other Food Services	\$36,177	\$3,326	\$12,235	\$14,381	-60.2%	332.4%	17.5%
Overhead and Operational Total			\$2,077,225	\$2,557,988	\$3,227,620	\$3,380,910	62.8%	32.2%	4.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$24,252	\$23,527	\$32,653	\$33,266	37.2%	41.4%	1.9%
33400	Category not Specified	Athletic Coaches	\$96,049	\$104,430	\$100,384	\$106,799	11.2%	2.3%	6.4%
33990	Other Community Services	Other	\$0	\$2,140	\$1,231	\$1,283	NA	-40.1%	4.2%
43000	Category not Specified	Professional Services	\$21,834	\$535	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$219,156	\$24,835	\$1,530	\$39,074	-82.2%	57.3%	2453.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$8,192	\$30,135	\$8,405	NA	2.6%	-72.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$54,703	\$35,360	\$24,361	\$38,698	-29.3%	9.4%	58.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$192,932	\$78,172	\$213,040	\$207,947	7.8%	166.0%	-2.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$23,849	\$13,484	\$1,166	\$3,077	-87.1%	-77.2%	163.9%
51100	Principal on Debt	Bonds	\$0	\$60,000	\$80,000	\$78,188	NA	30.3%	-2.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$8,615	\$14,699	\$39,107	NA	353.9%	166.1%
52100	Interest on Debt	Bonds	\$0	\$109,823	\$86,929	\$82,197	NA	-25.2%	-5.4%
52300	Interest on Debt	Emergency Loans	\$28,432	\$70,155	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$620,468	\$252,315	\$351,250	\$407,750	-34.3%	61.6%	16.1%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$260,510	\$133,475	\$104,205	NA	-60.0%	-21.9%
Non Operational Total			\$1,281,675	\$1,052,092	\$1,070,854	\$1,149,995	-10.3%	9.3%	7.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$5,907	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$1,106	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$4,242	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$204	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$213,722	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$39,353	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$65,034	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,107	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$251,386	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$48,765	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$73,931	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$11,202	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,786	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,140	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$785	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$284	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,376,739	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
Prorated by Fund Total	\$2,108,693	\$0	\$0	\$0	NA	NA	NA